



STATE OF MARYLAND  
REGISTER OF WILLS FOR MONTGOMERY COUNTY, MARYLAND

JOSEPH M GRIFFIN  
REGISTER OF WILLS  
<http://registers.maryland.gov>

50 MARYLAND AVENUE  
NORTH TOWER 3220  
ROCKVILLE, MARYLAND 20850-2397

TELEPHONE  
(240) 777-9600  
FAX (240) 777-9602

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The Honorable Guy Guzzone, Chair  
Budget and Taxation Committee  
Miller Senate Office Building, 3 West  
Annapolis, MD 21401

**Oppose – SB 432 Inheritance Tax Repeal**

Dear Chair Guzzone and Committee Members:

My Name is Joseph Griffin. I am the Register of Wills for Montgomery County and testifying in opposition to Senate Bill 432.

In Fiscal Year 2022, my office took in close to \$35 million in inheritance tax revenue on behalf of the State of Maryland with an additional \$1.8 million in fees. It cost about \$4.2 million to operate the office of 40 state employees with the remainder going to the Maryland general fund.

Under current Maryland law, no inheritance tax is assessed on assets passing to immediate family members including, parents, grandparents, siblings, children, grandchildren, great grandchildren including the spouses of these individuals are all tax exempt.

Over 90% of the estates in Montgomery County did not pay inheritance taxes while approximately 60% of the individuals who paid inheritance taxes in 2023 did not live in the State of Maryland.

Eliminating this tax will benefit mostly non-Marylander residence while the loss of revenue is shared 100% by only Maryland residents. For these reasons, I respectfully recommend an unfavorable report on Senate Bill 432.

Respectfully,

Joseph M Griffin  
Montgomery County